

**Allocation of Individual Income Tax to Guam or the
Commonwealth of the Northern Mariana Islands (CNMI)**

► Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

Part I Income From Guam or the CNMI Reported on Form 1040

		Guam		CNMI	
1	Wages, salaries, tips, etc.	1			
2	Taxable interest	2			
3	Ordinary dividends	3			
4	Taxable refunds, credits, or offsets of state and local income taxes	4			
5	Alimony received	5			
6	Business income or (loss)	6			
7	Capital gain or (loss)	7			
8	Other gains or (losses)	8			
9	IRA distributions (taxable amount)	9			
10	Pensions and annuities (taxable amount)	10			
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11			
12	Farm income or (loss)	12			
13	Unemployment compensation	13			
14	Social security benefits (taxable amount)	14			
15	Other income. List type and amount ►	15			
16	Total income. Add lines 1 through 15. ►	16			

Part II Adjusted Gross Income From Guam or the CNMI Reported on Form 1040

17	Educator expenses	17			
18	Certain business expenses of reservists, performing artists, and fee-basis government officials	18			
19	Health savings account deduction	19			
20	Moving expenses	20			
21	One-half of self-employment tax	21			
22	Self-employed SEP, SIMPLE, and qualified plans	22			
23	Self-employed health insurance deduction	23			
24	Penalty on early withdrawal of savings	24			
25	Alimony paid	25			
26	IRA deduction	26			
27	Student loan interest deduction	27			
28	Tuition and fees deduction	28			
29	Add lines 17 through 28	29			
30	Adjusted gross income. Subtract line 29 from line 16 ►	30			

Part III Payments of Income Tax to Guam or the CNMI

31	Payments on estimated tax return filed with Guam or the CNMI	31			
32	Income tax withheld from your wages while employed by the U.S. Government as a civilian in Guam or the CNMI	32			
33	Income tax withheld from your wages while employed as a member of the U.S. Armed Forces in Guam or the CNMI	33			
34	Income tax withheld from your wages earned in Guam or the CNMI other than amounts on lines 31 through 33	34			
35	Total payments. Add lines 31 through 34 ►	35			

Instructions

Section references are to the Internal Revenue Code.

What's New

• For tax years ending after October 22, 2004, you generally file your income tax return with Guam or the CNMI only if you are a bona fide resident of the possession for the entire tax year. See *Where to file* on page 2. Also, the rules for determining bona fide residence have

changed. See Pub. 570 for information about these rules.

• If, in tax year 2001 or later, you become or ceased to be a bona fide resident of a U.S. possession, you may be required to file Form 8898, Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession. The penalty for failure to provide the required information is \$1,000. For details, see the Instructions for Form 8898.

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